

1 Introduced by Committee on Ways and Means

2 Date:

3 Subject: Taxation; property valuation; education property tax; municipal
4 property tax

5 Statement of purpose of bill as introduced: This bill proposes to create a
6 system for property reappraisals that is directed by the State using regional
7 assessment districts. The Director of Property Valuation and Review would
8 oversee reappraisals in the regional assessment districts with the assistance of
9 local listers and assessors, who would continue to conduct regular grand list
10 maintenance at the municipal level. Property valuation appeals will no longer
11 be heard by boards of civil authority or part-time hearing officers and will
12 instead be heard by a regional property valuation board and a full-time hearing
13 officer employed by the Department of Taxes.

14 An act relating to property valuation and reappraisals

15 It is hereby enacted by the General Assembly of the State of Vermont:

16 * * * Establishment of Regional Assessment Districts * * *

17 Sec. 1. FINDINGS

18 The General Assembly finds the Final Report on Statewide Reappraisals
19 and Property Data, published by the Vermont Department of Taxes pursuant to
20 2023 Acts and Resolves No. 68, recommended the establishment and

1 implementation of a regional reappraisal system. The report included the
2 following assessment of the situation in Vermont:

3 (1) Vermont has a lack of available firms to conduct reappraisal work to
4 keep the statewide grand list accurate and equitable.

5 (2) Smaller Vermont municipalities face a special challenge in hiring
6 reappraisal firms because the relatively small scope of work and the
7 unpredictability of future contracts is not financially viable for many firms.

8 (3) Many Vermont municipalities struggle to find individuals to serve as
9 listers and assessors for regular grand list maintenance while also struggling to
10 find reappraisal firms willing to conduct reappraisals on their behalf.

11 (4) Vermont has a large number of outstanding reappraisal orders, which
12 reflects the acute challenge faced by many municipalities.

13 (A) As of December 16, 2024, 135 municipalities were actively
14 under an order to reappraise their grand lists.

15 (B) Additional reappraisal orders will be issued based on the
16 upcoming results of the 2024 equalization study.

17 (C) There are 60 municipalities that had their last reappraisal more
18 than 15 years ago, which amounts to about 24 percent of the municipalities in
19 this State.

20 (D) The average last year of reappraisal in Vermont is the year 2016.

1 (E) Municipalities are currently booking reappraisals for calendar
2 years 2026–2029.

3 (F) In the past 10 years, approximately 19 municipalities on average
4 have completed reappraisals each year.

5 (5) The Department of Taxes contracted for the professional consulting
6 services of the International Association of Assessing Officers (IAAO) to
7 provide comprehensive research on best practices within assessment offices
8 across the United States and to include coverage of various aspects of property
9 valuation for taxation purposes, including reappraisals, appeal structures,
10 property data, capacity building, and considerations for equity and antibias
11 measures.

12 (6) The recommendations and research made by the Department and
13 IAAO serve as the foundation for this act.

14 Sec. 2. 32 V.S.A. chapter 121, subchapter 1A is added to read:

15 Subchapter 1A. Statewide and Regional Property Assessment

16 § 3415. LEGISLATIVE INTENT

17 It is the intent of the General Assembly in adopting this subchapter to create
18 regional assessment districts so that:

19 (1) properties on municipal grand lists are regularly reappraised;

20 (2) property data collection is consistent and standardized across the

21 State; and

1 (3) property valuation is conducted by trained and certified individuals
2 and firms.

3 § 3416. REGIONAL ASSESSMENT DISTRICTS; ESTABLISHMENT

4 (a) There are hereby established 12 regional assessment districts, which
5 shall be fully reappraised every six years. The Director of Property Valuation
6 and Review shall adopt rules relating to the duties, powers, membership, and
7 staffing for regional assessment districts to guide the implementation of this
8 subchapter 1A.

9 (b) There shall be one regional assessment district in each county, except
10 that Franklin and Grand Isle Counties shall constitute one district and Essex
11 and Orleans Counties shall constitute one district.

12 (c) The Director of Property Valuation and Review shall assign one
13 employee to be a district advisor to each regional assessment district. The
14 Director, working with listers and assessors, shall facilitate the execution of
15 full reappraisals of the district and ensure municipal grand lists are consistent
16 with municipalities in other regional assessment district jurisdictions, including
17 the valuation of utilities, the application of property tax exemptions, and the
18 correct standard classification and categorization of parcels. In facilitating a
19 full reappraisal, the Director may contract with, and oversee, outside property
20 appraisal firms.

1 (1) The Director may order a municipal lister or assessor to modify a
2 municipal grand list if necessary to uphold any requirements issued by the
3 Director or required by Vermont law.

4 (2) The Director shall provide training and technical support to the
5 municipalities in a regional assessment district and administrative support to
6 the regional property valuation board in the district advisor’s jurisdiction.

7 (3) The Director shall provide legal defense on behalf of a municipality
8 when defending a valuation on appeal that was made through a full reappraisal
9 under this section.

10 § 3417. STANDARD GUIDELINES AND PROCEDURES

11 (a) The Director of Property Valuation and Review shall establish standard
12 guidelines and procedures, and may adopt rules, for regional assessment
13 districts, including:

14 (1) guidelines for contracting with third parties to conduct or assist with
15 reappraisals, including standard reappraisal contract terms;

16 (2) standards for the collection and recordation of parcel data;

17 (3) requirements relating to information technology, including standards
18 for data software contracts and computer-assisted mass appraisal systems; and

19 (4) standardized practices for a full reappraisal, including cases in which
20 physical inspections are unnecessary and how technology is to be utilized.

1 (b) The Director of Property Valuation and Review shall establish standard
2 guidelines and procedures, and may adopt rules, for regional property
3 valuation boards regarding the organizational structure and procedures used
4 when hearing and deciding appeals.

5 (c) The Director of Property Valuation and Review shall establish a
6 schedule for each regional assessment district so that it will conduct a full
7 reappraisal of every municipality in its jurisdiction every six years. The
8 Director may alter a regional assessment district’s reappraisal schedule if the
9 Director deems it necessary to effectively administer, or to better effectuate the
10 intent of, this subchapter 1A.

11 § 3418. UTILITY VALUATIONS

12 (a) On or before February 1 of each year, the Division of Property
13 Valuation and Review shall furnish each municipality with the valuation of all
14 taxable property of any public utility in the district’s jurisdiction as reported by
15 that utility to the Division.

16 (b) Each public utility shall furnish to the Division not later than December
17 31 in each year a sworn inventory of all its taxable property in such form as
18 will show the valuation of its property in each town, city, or other
19 municipality.

20 (c) The Division shall prescribe the form of the report and the officer or
21 officers who shall attest to the accuracy of the information reported.

1 (d) The valuations furnished under this section shall be considered along
2 with any other information as may reasonably be required by listers or
3 assessors in determining and fixing the valuations of property for the purposes
4 of property taxation. The Division may require that a lister or assessor use
5 certain valuations furnished under this section. The valuations provided by the
6 Division for property used for the transmission and distribution of electricity
7 shall be used by a district as the valuations of that property for purposes of
8 property taxation.

9 § 3419. REGIONAL PROPERTY VALUATION BOARD;

10 ESTABLISHMENT

11 (a) There are hereby established 12 regional property valuation boards,
12 each sharing a jurisdiction with one regional assessment district established
13 under section 3416 of this chapter. A regional property valuation board shall
14 have the administrative assistance of the Director of Property Valuation and
15 Review.

16 (b) All municipalities within the jurisdiction of a regional property
17 valuation board shall be considered members of the board. A regional property
18 valuation board shall contain one representative appointed from each member
19 municipality and representatives shall be appointed for a term of three years by
20 the legislative body of that municipality. All representatives may be

1 compensated and reimbursed by their respective municipalities for necessary
2 and reasonable expenses.

3 (c) All meetings to hear and determine appeals under section 3420 of this
4 chapter shall be held in accordance with 3 V.S.A. chapter 25.

5 § 3420. APPEALS TO REGIONAL PROPERTY VALUATION BOARD

6 (a) Within 30 days following the date of notice, a person aggrieved by the
7 decision of the listers or assessors under the provisions of section 4221 of this
8 title, or a reappraisal conducted pursuant to section 3416 of this chapter, may
9 appeal in writing to the district’s regional property valuation board.

10 Notwithstanding any provision of a municipal charter to the contrary, property
11 valuation appeals shall be heard by the applicable regional property valuation
12 board and shall not be heard by a board of civil authority, municipal tax
13 appeals board, or any other municipal board.

14 (1) The regional property valuation board shall schedule meetings to
15 hear and determine appeals made under this subsection not later than 30 days
16 after the last date allowed for notice of appeal. Notice of the time and place of
17 the hearing shall be given by posting a warning in three or more public places
18 in each municipality in the district’s jurisdiction and by mailing a copy of such
19 warning to the legislative bodies of such municipalities and to all appellants.

20 (2) When conducting a hearing under this subsection, the regional
21 property valuation board shall issue a written determination addressing all

1 questions and objections heard. A written determination shall only be issued if
2 approved by a majority of those representatives present and voting. Unless
3 waived by the parties, the property subject to appeal shall be inspected
4 internally and externally by a committee of not less than three members of the
5 board and an inspection report shall be issued within 30 days following the
6 hearing on appeal and before a final determination is issued.

7 (A) The appellant shall be provided notice of the inspection and the
8 appeal shall be deemed withdrawn if the appellant refuses to allow an
9 inspection under this subdivision (2).

10 (B) During a declared state of emergency under 20 V.S.A. chapter 1,
11 a regional property valuation board working within a municipality affected by
12 an all-hazards event shall not be required to physically inspect any property
13 that is the subject of an appeal. If the appellant requests in writing that the
14 property be inspected for purposes of the appeal, the board shall conduct the
15 inspection through electronic means. If the appellant does not facilitate the
16 inspection through electronic means, the appeal shall be deemed withdrawn.
17 As used in this subdivision (B), “electronic means” means the transmittal of
18 video or photographic evidence by the appellant at the direction of the staff
19 conducting the inspection.

20 (3) The regional property valuation board shall, within 15 days after the
21 time of the inspection report, issue the written determination and shall file it

1 with the clerk of the municipality in which the underlying property is located
2 and the Director of Property Valuation and Review. At the same time, the
3 board shall send a copy of the determination by certified mail to the appellant.
4 The grand list shall be amended pursuant to the written determination.

5 (4) Notwithstanding any provision of law to the contrary, if the regional
6 property valuation board does not substantially comply with the requirements
7 of this subsection, and if the appeal is not withdrawn by filing written notice of
8 withdrawal with the board, or deemed withdrawn as provided in subdivision
9 (2) of this subsection, the grand list value of the property subject to appeal
10 shall remain at the amount set before the appealed change was made by the
11 listers or assessors, except, if there has been a complete reappraisal, the grand
12 list value of the property shall be set at a value that will produce a tax liability
13 equal to the tax liability for the preceding year.

14 (b) For an appraisal made other than January 1, within 30 days after the
15 date of mailing of notice required under section 4046 of this title, a person
16 aggrieved by a decision of the listers or assessors under the provisions of
17 section 4046 of this title may appeal pursuant to subsection (c) of this section.

18 (c) Within 14 days after the date of notice thereof, a person aggrieved by
19 the final decision of the listers or assessors under the provisions of sections
20 4112–4116 and 4222–4224 of this title may appeal therefrom and shall file
21 objections in writing with the applicable regional property valuation board,

1 which shall hold a hearing not later than 30 days after the last date allowed for
2 notice of appeal. Notices in writing of such appeal and of the time and place of
3 such hearing shall be sent by certified mail to the appellant.

4 (1) The regional property valuation board shall hear such appellants as
5 appear in person or by agents or attorneys until all such objections have been
6 heard and considered. All objections filed in writing with the regional property
7 valuation board at or prior to the time fixed for hearing appeals shall be
8 determined by the board, notwithstanding that the person filing the objections
9 fails to appear in person or by agent or attorney.

10 (2) The regional property valuation board may increase, reduce, or
11 sustain an appraisal made by the listers or assessors. The regional property
12 valuation board shall issue a written determination pursuant to this subdivision
13 and shall file it with the clerk of the municipality in which the underlying
14 property is located and the Director of Property Valuation and Review. At the
15 same time, the Board shall send a copy of the determination by certified mail
16 to the appellant. Thereupon, the grand list shall be amended pursuant to the
17 written determination.

18 (3) When all appeals have been determined pursuant to this subsection,
19 the listers or assessors shall amend or correct the grand list to conform to such
20 abstracts, shall complete the grand list for the municipality, shall attest to the
21 best of their knowledge that the grand list contains a true statement of the listed

1 value of all taxable property within the municipality under the pains and
2 penalties of perjury, and shall affix thereto a certificate setting forth their
3 doings in respect thereof and the date whereon such grand list was so amended.

4 (4) If an appeal is pending and undetermined at the time the grand list is
5 required to be complete pursuant to section 4151 of this title, the appeal shall
6 be determined as soon as possible thereafter. The regional property valuation
7 board determining the appeal shall file the determination with the clerk of the
8 municipality in which the underlying property is located and the Director of
9 Property Valuation and Review. Thereupon, the grand list shall be amended
10 pursuant to the written determination.

11 (d) The members of a regional property valuation board shall each take,
12 subscribe, and file in the municipal clerk’s office of their respective
13 municipality before entering upon the discharge of their duties under this
14 section the following oath:

15 “I do solemnly swear (or affirm) that I will well and truly hear and
16 determine all matters at issue between the parties submitted for my decision.
17 Under the pains and penalties of perjury.”

18 § 3421. APPEALS TO COMMISSIONER; APPEALS FORWARDED TO
19 SUPERIOR COURT

20 (a) A taxpayer or the selectboard members of a municipality aggrieved by a
21 written determination of a regional property valuation board under section

1 3420 of this chapter may appeal the determination to the Commissioner of
2 Taxes. The appeal shall be commenced by filing a notice of appeal pursuant to
3 Rule 74 of the Vermont Rules of Civil Procedure within 30 days after entry of
4 the decision of the regional property valuation board. The date of mailing of
5 notice of the board’s determination to the taxpayer shall be deemed the date of
6 entry of the board’s determination. The regional property valuation board shall
7 transmit a copy of the notice to the Commissioner and shall forward the notice
8 to the applicable municipal clerk, who shall record or attach a copy of the
9 notice in the grand list book. The entry fee for an appeal to the Commissioner
10 is \$70.00; provided, however, that the Commissioner may waive, reduce, or
11 refund the entry fee in cases of hardship or to join appeals regarding the same
12 parcel. If, in the opinion of the Commissioner, an appeal under this subsection
13 involves a complex or unique property or valuation that would be best
14 adjudicated by the Superior Court, the Commissioner may decline to hear the
15 appeal and shall forward the appeal to the Superior Court of the county in
16 which the property is located, where it shall be heard. An appeal forwarded by
17 the Commissioner under this subsection shall be considered timely filed in the
18 Superior Court if it was timely appealed to the Commissioner. The appeal to
19 the Superior Court shall be heard without a jury.

20 (b) On or before the last day on which appeals may be taken from the
21 determination of the regional property valuation board, an agent designated by

1 the legislative body of the municipality, in the name of the municipality, on
2 written application of one or more taxpayers of the municipality whose
3 combined grand list represents at least three percent of the grand list of the
4 municipality for the preceding year, shall appeal to the Superior Court from
5 any action of the regional property valuation board not involving appeals of the
6 applying taxpayers. However, the agent designated by the legislative body
7 shall, in any event, have at least six business days after receipt of such
8 taxpayers' application for appeal in which to take the appeal, and the date for
9 the taking of such appeal shall accordingly be extended, if necessary, until the
10 six business days shall have elapsed. The \$70.00 entry fee shall be paid by the
11 applicants with respect to each individual property thus being appealed that is
12 separately listed in the grand list. Fees collected under subsection (a) of this
13 section or under this subsection shall be credited to a special fund established
14 and managed pursuant to chapter 7, subchapter 5 of this title and shall be
15 available to the Commissioner of Taxes to offset the costs of providing those
16 services.

17 (c) When a taxpayer, an agent designated by the legislative body of the
18 town, or selectboard claims that an appeal to the Director is in any manner
19 defective or was not lawfully taken, on or before 30 days after mailing of the
20 notice of appeal by the regional assessment district under Rule 74(b) of the
21 Vermont Rules of Civil Procedure, the taxpayer, agent, or legislative body of

1 the municipality shall file objections in writing with the Commissioner and
2 furnish the appellant or appellant's attorney with a copy of the objections.
3 When the taxpayer, agent, or selectboard so requests, the Commissioner shall
4 thereupon fix a time and place for hearing the objections and shall notify all
5 parties thereof, by mail or otherwise. Upon hearing or otherwise, the
6 Commissioner shall pass upon the objections and make such order in relation
7 thereto as is required by law. The order shall be recorded or attached in the
8 municipal clerk's office in the book wherein the appeal is recorded.

9 (d) On application to the Commissioner, an appellant may request leave to
10 withdraw the appellant's appeal at any time before it is heard. When an appeal
11 is withdrawn, the Commissioner shall certify the withdrawal to the clerk of the
12 municipality in which the underlying property is located, and the clerk shall
13 record the certificate of withdrawal of the appeal. At the same time, the
14 Commissioner shall notify the applicable regional property valuation board.
15 The appraisal from which the appeal was taken shall then become a part of the
16 appraisal or grand list of the taxpayer.

17 (e) When an appeal to the Commissioner is not withdrawn or forwarded by
18 the Commissioner to Superior Court pursuant to subsection (a) of this section,
19 the Commissioner shall conduct a hearing in accordance with 3 V.S.A. chapter
20 25.

1 (f) The Commissioner or court shall proceed de novo for all appeals and
2 determine the correct valuation of the property as promptly as practicable and
3 determine a homestead and a housesite value if a homestead has been declared
4 with respect to the property for the year in which the appeal is taken. The
5 Commissioner or court shall take into account the requirements of law as to
6 valuation and the provisions of Chapter I, Article 9 of the Constitution of
7 Vermont and the 14th Amendment to the U.S. Constitution.

8 (1) If the Commissioner or court finds that the listed value of the
9 property subject to appeal does not correspond to the listed value of
10 comparable properties within the municipality, the Commissioner or court
11 shall set the property in the list at a corresponding value. The findings and
12 determinations of the Commissioner shall be made in writing and shall be
13 available to the appellant.

14 (2) If the appeal is taken by the Commissioner, the Commissioner may
15 order an inspection of the property prior to making a determination. If one of
16 the parties requests an inspection, the Commissioner shall order an inspection
17 of the property prior to making a determination. Within 10 days following the
18 appeal being filed with the Commissioner, the Commissioner shall notify the
19 property owner in writing of the Commissioner’s option to request an
20 inspection under this section.

1 (3) During a declared state of emergency under 20 V.S.A. chapter 1, the
2 Commissioner shall not be required to have any property subject to appeal to
3 be physically inspected. If the appellant requests in writing that the property
4 be inspected for purposes of the appeal, the Commissioner shall conduct the
5 inspection through electronic means. If the appellant does not facilitate the
6 inspection through electronic means, then the appeal shall be deemed
7 withdrawn. As used in this subdivision, “electronic means” means the
8 transmittal of video or photographic evidence by the appellant at the direction
9 of the person conducting the inspection.

10 (g) The Commissioner or clerk of the court shall forward by certified mail
11 one copy of the determination to the taxpayer, one copy to the applicable
12 regional property valuation board, and one copy to the municipal clerk, who
13 shall record the same in the book in which the appeal was recorded under
14 subsection (a) of this section. The appraisal so fixed by the Commissioner or
15 court shall become the basis for the grand list of the taxpayer for the year in
16 which the appeal is taken and, if the appraisal relates to real property, for the
17 two next ensuing years, except that if the real property is enrolled in use value
18 appraisal under chapter 124 of this title, the value of enrolled land, prior to its
19 being equalized, shall be the per-acre value set annually by the Current Use
20 Advisory Board multiplied by the number of acres enrolled. The appraisal,
21 however, may be changed in the ensuing two years if the taxpayer’s property is

1 materially altered, changed, damaged, or if the municipality in which the
2 property is located has undergone a full reappraisal.

3 * * * Reappraisal Funding and Grand List Date * * *

4 Sec. 3. 32 V.S.A. § 4041a is amended to read:

5 § 4041a. REAPPRAISAL

6 (a) A municipality shall be paid ~~\$8.50~~ \$9.50 per grand list parcel per year
7 from the General Fund to be used only for reappraisal ~~and~~ costs related to
8 reappraisal of its grand list properties, assisting with equalization under section
9 5405 of this title, and for maintenance of the grand list, provided a
10 municipality shall receive a minimum of \$10,000.00 per year under this
11 subsection.

12 (b) ~~If the Director of Property Valuation and Review determines that a~~
13 ~~municipality's education grand list has a coefficient of dispersion greater than~~
14 ~~20 or that a municipality has not timely reappraised pursuant to subsection (d)~~
15 ~~of this section, the municipality shall reappraise its education grand list~~
16 ~~properties. If the Director orders a reappraisal, the Director shall send the~~
17 ~~municipality written notice of the decision. The municipality shall be given 30~~
18 ~~days to contest the finding under procedural rules adopted by the Director or to~~
19 ~~develop a compliance plan, or both. If the Director accepts a proposed~~
20 ~~compliance plan submitted by the municipality, the Director shall not order~~

1 commencement of the reappraisal until the municipality has had one year to
2 carry out that plan. [Repealed.]

3 (c) ~~If a municipality fails to submit an acceptable plan or fails to carry out~~
4 ~~the plan, pursuant to subsection (b) of this section, the State shall withhold the~~
5 ~~education, transportation, and other funds from the municipality until the~~
6 ~~Director certifies that the town has carried out that plan. [Repealed.]~~

7 (d) ~~Each municipality shall commence a full reappraisal not later than six~~
8 ~~years after the commencement of the municipality's most recent full~~
9 ~~reappraisal unless a longer period of time is approved by the Director.~~

10 [Repealed.]

11 (e) ~~The Director shall adopt rules necessary for administration of this~~
12 ~~section. [Repealed.]~~

13 Sec. 4. 32 V.S.A. § 5405 is amended to read:

14 § 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY
15 TAX GRAND LIST AND COEFFICIENT OF DISPERSION

16 (a) Annually, on or before ~~April~~ January 1, the Commissioner shall
17 determine the equalized education property tax grand list and coefficient of
18 dispersion for each municipality in the State; provided, however, that for
19 purposes of equalizing grand lists pursuant to this section, the equalized
20 education property tax grand list of a municipality that establishes a tax
21 increment financing district shall include the fair market value of the property

1 in the district and not the original taxable value of the property, and further
2 provided that the unified towns and gores of Essex County may be treated as
3 one municipality for the purpose of determining an equalized education
4 property grand list and a coefficient of dispersion, if the Director determines
5 that all such entities have a uniform appraisal schedule and uniform appraisal
6 practices.

7 (b) The sum of all municipal equalized education property tax grand lists
8 shall be the equalized education property tax grand list for the State.

9 (c) In determining the fair market value of property that is required to be
10 listed at fair market value, the Commissioner shall take into consideration
11 those factors required by section 3481 of this title. The Commissioner shall
12 value property as of ~~April~~ January 1 preceding the determination and shall take
13 account of all homestead declaration information available before October 1
14 each year.

15 (d) Any determination of fair market value made by the Commissioner
16 under this section shall be based upon such methods as, in the judgment of the
17 Commissioner and in view of the resources available for that purpose, shall be
18 appropriate to support that determination. If the common level of appraisal is
19 calculated using the weighted mean of ratios, any outlier shall be carefully
20 reviewed and deleted if it will significantly affect the weighted mean,
21 particularly if the outlier is a high-value property.

1 (e) Individual appraisals performed by the Division of Property Valuation
2 and Review may be used to supplement actual sales when necessary to obtain a
3 representative sample.

4 (f) Within the limits of the resources available for that purpose, the
5 Commissioner may employ such individuals, whether on a permanent,
6 temporary, or contractual basis, as shall be necessary, in the judgment of the
7 Commissioner, to aid in the performance of duties under this section. ~~The
8 Commissioner shall pay each municipality the sum of \$1.00 per grand list
9 parcel in the municipality for services provided to the Commissioner in
10 connection with the performance of duties under this section. Each
11 municipality shall deposit payments received under this subsection into a
12 special fund that shall be used to support the preparation of the education
13 property tax grand list.~~

14 (g) The Commissioner shall provide to municipalities for the front of
15 property tax bills the district homestead property tax rate before equalization,
16 the nonresidential tax rate before equalization, and the calculation process that
17 creates the equalized homestead and nonhomestead tax rates. The
18 Commissioner shall further provide to municipalities for the back of property
19 tax bills an explanation of the common level of appraisal, including its origin
20 and purpose.

* * * Grievances * * *

1
2 Sec. 5. 32 V.S.A. § 4221 is amended to read:

3 § 4221. TIME AND NOTICE OF HEARINGS

4 On or before May 20, the listers or assessors shall meet at the place so
5 designated by them and on that day and from day to day thereafter shall hear
6 persons aggrieved by their appraisals or by any of their acts until all questions
7 and objections are heard and decided. Listers and assessors shall add to the
8 aforesaid abstract certificates setting forth such corrections ~~therein~~ as they shall
9 determine and shall forward to each taxpayer a copy of any ~~certificate~~
10 modification relating to ~~his or her~~ the taxpayer's list. Such hearings shall not
11 be held later than June 2.

12 Sec. 6. 32 V.S.A. § 4224 is amended to read:

13 § 4224. AMENDMENT; CERTIFICATE; NOTICE

14 When all objections so stated have been determined by the listers, they shall
15 amend such abstract relating to the persons so aggrieved, if they shall so
16 determine, and shall add thereto a certificate signed by them setting forth such
17 amendments. By June 9, notice in writing of such amendments therein made
18 shall be forthwith delivered or mailed postage prepaid to each of the persons
19 filing such objections. The notice shall inform the taxpayer that he or she may
20 appeal from this decision to the ~~board of civil authority~~ applicable regional
21 property valuation board by ~~lodging his or her~~ filing an appeal with the board

1 ~~town clerk~~ within 14 days of the mailing of the written notice of amendments.
2 Unless the personal notices required by this section were sent by registered or
3 certified mail, or unless an official certificate of mailing of the same was
4 obtained from the post office, in the case of any controversy subsequently
5 arising, it shall be presumed that the personal notices were not mailed as
6 required.

7 * * * Repeals * * *

8 Sec. 7. REPEAL

9 32 V.S.A. chapter 131 (appeals) is repealed on January 1, 2030.

10 * * * Transition to Regional Assessment Districts * * *

11 Sec. 8. TRANSITION

12 Notwithstanding 32 V.S.A. § 4041a or any other provision of law to the
13 contrary:

14 (1) the Director of Property Valuation and Review shall not order any
15 new municipal reappraisals of grand list properties after January 1, 2027;

16 (2) a reappraisal order for which a municipality does not have a contract
17 in place before January 1, 2030 shall no longer have the force and effect of law
18 on and after January 1, 2030;

19 (3) a municipality shall not enter into a new reappraisal contract on or
20 after January 1, 2027; and

1 (4) on or before January 15, 2027, the Commissioner of Taxes shall
2 submit a progress report to the House Committee on Ways and Means and the
3 Senate Committee on Finance relating to the progress made in preparing for
4 the implementation of this act on January 1, 2030.

5 Sec. 9. REGIONAL ASSESSMENT DISTRICT STAKEHOLDER

6 WORKING GROUP

7 On or before January 15, 2026, the Division of Property Valuation and
8 Review, in consultation with relevant stakeholders, shall submit
9 recommendations to the House Committee on Ways and Means and the Senate
10 Committee on Finance advising on the implementation of regional assessment
11 districts, regional property valuation boards, and on the development of
12 guidelines, procedures, and rules to effectuate the requirements of this act
13 relating to property valuation and reappraisals, including rules to be adopted
14 under 32 V.S.A. § 3416(a) and (b).

15 * * * Conforming Changes * * *

16 Sec. 10. CONFORMING CHANGES

17 On or before January 15, 2026, the Department of Taxes shall provide
18 suggestions for legislative language as needed for consistency with this act,
19 including changes to:

20 (1) place any responsibility for contracting for and conducting full
21 reappraisals with the Division of Property Valuation and Review;

1 (2) place responsibility for hearing and deciding property valuation
2 appeals with the regional property valuation boards;

3 (3) adjust existing property valuation and appeals dates to match the
4 change from an April 1 to January 1 grand list date; and

5 (4) make any other revisions to conform existing law to the changes
6 made by this act.

7 Sec. 11. 32 V.S.A. § 3481(1)(B) is amended to read:

8 (B) For residential rental property that is subject to a housing subsidy
9 covenant or other legal restriction, imposed by a governmental, quasi-
10 governmental, or public purpose entity, on rents that may be charged, fair
11 market value shall be determined by an income approach using the following
12 elements:

13 (i) market rents with utility allowance adjustments for the
14 geographic area in which the property is located as determined by the federal
15 office of Housing and Urban Development or in the case of properties
16 authorized under 42 U.S.C. § 1437, 12 U.S.C. § 1701q, 42 U.S.C. § 1485, 12
17 U.S.C. § 1715z-1, 42 U.S.C. § 1437f, and 24 CFR Part 882 Subpart D and E,
18 the higher of contract rents (meaning the amount of federal rental assistance
19 plus any tenant contribution) and HUD market rents;

20 (ii) actual expenses incurred with respect to the property that shall
21 be provided by the property owner in a format acceptable to the Commissioner

1 and certified by an independent third party, such as a certified public
2 accounting firm or public or quasi-public funding agency;

3 (iii) a vacancy rate that is 50 percent of the market vacancy rate as
4 determined by the U.S. Census Bureau with local review by the Vermont
5 Housing Finance Agency; and

6 (iv) a capitalization rate that is typical for the geographic area
7 determined and published annually prior to ~~April~~ January 1 by the Division of
8 Property Valuation and Review after consultation with the Vermont Housing
9 Finance Agency.

10 Sec. 12. 32 V.S.A. § 3482 is amended to read:

11 § 3482. PROPERTY LISTED AT ONE PERCENT

12 Except as otherwise provided, all real and personal estate shall be set in the
13 list at one percent of its listed value on ~~April~~ January 1, of the year of its
14 appraisal.

15 Sec. 13. 32 V.S.A. § 3485 is amended to read:

16 § 3485. RECORDS TO BE KEPT RELATING TO DEEDS AND
17 MORTGAGES

18 (a) Annually on ~~April~~ January 1, ~~town~~ municipal clerks shall furnish the
19 listers with copies of the property tax returns filed by the clerk under section
20 9610 of this title relating to deeds that were filed for record during the year
21 ending on the first day of such month. However, upon request in writing by

1 the listers, on or before the 15th day of each month, ~~town~~ municipal clerks
2 shall furnish the listers with copies of the property transfer tax returns to deeds
3 that were filed for record during the next preceding calendar month.

4 (b) Failure on the part of the ~~town~~ municipal clerk to furnish the copies
5 required under subsection (a) of this section shall not render the town liable in
6 damages to any person. A ~~town~~ municipal clerk who willfully fails to furnish
7 the copies required under subsection (a) of this section shall be fined \$10.00
8 for each offense.

9 Sec. 14. 32 V.S.A. § 3603(a) is amended to read:

10 (a) Construction equipment and other personal estate used in the
11 construction or repair of highways, dams, reservoirs, public utilities, or
12 buildings shall be listed and taxed on the same basis as other personal estate in
13 the town in which it is located on ~~April~~ January 1. Such equipment brought
14 into the State after ~~April~~ January 1 and prior to December 15 of any year shall
15 be taxed as other personal estate for that year in the town in which it is first
16 used for a normal full work shift. The owner or person in charge of any
17 equipment enumerated in this section shall, upon request of the Treasurer or
18 tax collector of any municipality, present evidence that it has been listed for
19 tax purposes in a municipality in this State. The Transportation Board and
20 other State agencies shall insert in all contracts for construction a term by

1 which the contractor agrees to pay taxes assessed under this section and section
2 4151 of this title.

3 Sec. 15. 32 V.S.A. § 3610(b) is amended to read:

4 (b) The listers of each town and the appraisers of each unorganized town
5 and gore shall list every perpetual lease in a separate record in which shall be
6 shown as to each lease a brief description of the leased land, the fair market
7 value of the land as appraised by them, the name of the lessor, the annual rental
8 payable under the lease, and as of ~~April~~ January 1 of each year the name and
9 address of the lessee. If for any reason the lease is exempt under subsection
10 (d) of this section, the reason for the exemption shall be noted.

11 Sec. 16. 32 V.S.A. § 3613 is amended to read:

12 The State of Vermont shall have the same right to appeal from the appraisal
13 of the listers and assessors and from the decision of ~~the Board of Civil~~
14 ~~Authority~~ a regional property valuation board as is given to any interested
15 individual as provided by ~~chapter 131~~ of this title.

16 Sec. 17. 32 V.S.A. § 3618(c)(2) is amended to read:

17 (2) “Net book value” of property means the cost less depreciation of the
18 property as shown on the federal income tax return required to be filed with the
19 federal authorities on or nearest in advance of ~~April~~ January 1 in any year.

20 Sec. 18. 32 V.S.A. § 3651 is amended to read:

21 § 3651. GENERAL RULE

1 Taxable real estate shall be set in the list to the last owner or possessor
2 thereof on ~~April~~ January 1 in each year in the town, village, school, and fire
3 district where it is situated.

4 Sec. 19. 32 V.S.A. § 3691 is amended to read:

5 § 3691. GENERAL RULE

6 Taxable tangible personal estate shall be set in the list to the last owner
7 thereof on ~~April~~ January 1 in each year, in the town, village, school, and fire
8 district where such property is situated, with the exception that such personal
9 estate situated within this State owned by persons residing outside the State or
10 by persons unknown to the listers shall be set in the list to the person having
11 the same in charge, in the town, village, school, and fire district where the
12 same is situated and shall be holden for all taxes assessed on such list.

13 However, tangible personal estate owned by nonresident persons or
14 corporation, and used in this State by the State or a department or institution
15 thereof, under lease, contract or other agreement, written or oral, may be set in
16 the list in the town where so used, to such nonresident owner.

17 Sec. 20. 32 V.S.A. § 3692(b) is amended to read:

18 (b) A trailer coach shall be taxed as real property by the town in which it is
19 located notwithstanding subsection (a) of this section if it is situated in the
20 town on the same trailer site or camp site for more than 180 days during the
21 365 days prior to ~~April~~ January 1. A trailer coach shall not be taxed as real

1 property if it is stored on property on which the owner resides in another
2 dwelling as a permanent residence.

3 Sec. 21. 32 V.S.A. § 3708 is amended to read:

4 § 3708. PAYMENTS IN LIEU OF TAXES FOR LANDS HELD BY THE
5 AGENCY OF NATURAL RESOURCES

6 * * *

7 (b) The State shall annually pay to each municipality a payment in lieu of
8 taxes (PILOT) that shall be the base payment as set forth under this section, for
9 all ANR land, excluding buildings or other improvements thereon, as of ~~April~~
10 January 1 of the current year.

11 (c) The State shall establish the base payment for all ANR land, excluding
12 buildings or other improvements thereon, as follows;

13 (1) On parcels acquired before April 1, 2016, 0.60 percent of the fair
14 market value as appraised by the Director of Property Valuation and Review as
15 of April 1 of fiscal year 2015;

16 (2) On parcels acquired on or after April 1, 2016, the municipal tax rate
17 of the fair market value as assessed on ~~April~~ January 1 in the year of
18 acquisition by the municipality in which it is located.

19 * * *

20 Sec. 22. 32 V.S.A. § 3755 is amended to read:

21 § 3755. ELIGIBILITY FOR USE VALUE APPRAISALS

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(b) Managed forestland shall be eligible for use value appraisal under this chapter only if:

(1) The land is subject to a forest management plan, subject to a conservation management plan in the case of lands certified under 10 V.S.A. § 6306(b), that is filed in the manner and form required by the Department of Forests, Parks and Recreation and that:

* * *

(D) Provides for continued conservation management, reserve forestland management, or forest crop production on the parcel for 10 years. An initial forest management plan or conservation management plan must be filed with the Department of Forests, Parks and Recreation on or before October 1 and shall be effective for a 10-year period beginning the following ~~April~~ January 1. Prior to expiration of a 10-year plan and on or before ~~April~~ January 1 of the year in which the plan expires, the owner shall file a new conservation or forest management plan for the next succeeding 10 years to remain in the program.

* * *

(3) There has not been filed with the Director an adverse inspection report by the Department stating that the management of the tract is contrary to the forest management plan, conservation management plan, or contrary to the

1 minimum acceptable standards for forest or conservation management. The
2 management activity report shall be on a form prescribed by the Commissioner
3 of Forests, Parks and Recreation in consultation with the Commissioner of
4 Taxes and shall be signed by all the owners and shall contain the tax
5 identification numbers of all the owners. All information contained within the
6 management activity report shall be forwarded to the Department of Forests,
7 Parks and Recreation, except for any tax identification number included in the
8 report. If any owner satisfies the Department that he or she was prevented by
9 accident, mistake, or misfortune from filing an initial or revised management
10 plan that is required to be filed on or before October 1, or a management plan
11 update that is required to be filed on or before ~~April~~ January 1 of the year in
12 which the plan expires, or a management activity report that is required to be
13 filed on or before February 1 of the year following the year when the
14 management activity occurred, the owner may submit that management plan or
15 management activity report at a later date; provided, however, no initial or
16 revised management plan shall be received later than December 31, and no
17 management plan update shall be received later than one year after ~~April~~
18 January 1 of the year the plan expires, and no management activity report shall
19 be received later than March 1.

20 * * *

21 Sec. 23. 32 V.S.A. § 3756(c) is amended to read:

1 (c) The Director shall notify the applicant not later than ~~April~~ January 15 of
2 the Director’s decision to classify or refusal to classify the applicant’s property
3 as eligible for use value appraisal. In the case of a refusal, the Director shall
4 state the reasons therefor in the notification.

5 Sec. 24. 32 V.S.A. § 3758 is amended to read:

6 § 3758. APPEALS

7 (a) Whenever the Director denies in whole or in part any application for
8 classification as agricultural land or managed forestland or farm buildings, or
9 grants a different classification than that applied for, or the Director or
10 assessing officials fix a use value appraisal or determine that previously
11 classified property is no longer eligible or that the property has undergone a
12 change in use, the aggrieved owner may appeal the decision of the Director to
13 the Commissioner within 30 days of the decision, and from there to Superior
14 Court in the county in which the property is located.

15 (b) Any owner who is aggrieved by the determination of the fair market
16 value of classified land for the purpose of computing the land use change tax
17 may appeal in the same manner as an appeal of a grand list valuation.

18 (c) Whenever the Director denies a request for an exemption from the
19 terms of the definition of a “farmer” as provided in subsection 3756(j) of this
20 title, the aggrieved person may appeal the decision of the Director to the

1 Commissioner within 30 days of the decision, and from there to the Superior
2 Court in the county in which the property is located.

3 (d) Any owner who is aggrieved by a decision of the Department of Forests,
4 Parks and Recreation concerning the filing of an adverse inspection report, a
5 denial of approval of a management plan, or a certification to the Director with
6 respect to land for which a wastewater permit is issued may appeal to the
7 Commissioner of Forests, Parks and Recreation within 60 days of the filing of
8 the adverse inspection report, the decision to deny approval, or the certification
9 to the Director. An appeal of this decision of the Commissioner may be taken
10 to the Superior Court ~~in the same manner and under the same procedures as an~~
11 ~~appeal from a decision of a Board of Civil Authority, as set forth in chapter~~
12 ~~131, subchapter 2 of this title~~ of the county in which the property is located.
13 The appeal to the Superior Court shall be heard de novo and without a jury.
14 The appeal shall be commenced by filing a notice of appeal pursuant to Rule
15 74 of the Vermont Rules of Civil Procedure within 30 days after the date of
16 mailing of the Commissioner’s decision.

17 (e) When the Director removes agricultural land or a farm building
18 pursuant to notification from the Secretary of Agriculture, Food and Markets
19 under section 3756 of this title, the exclusive right of appeal shall be as
20 provided in 6 V.S.A. § 4996(a).

21 Sec. 25. 32 V.S.A. § 3760 is amended to read:

1 § 3760. PAYMENT TO MUNICIPALITIES

2 (a)(1) Annually, the State shall pay to each municipality the amount
3 necessary to limit its tax rate increase in the prior year due to the loss of
4 municipal property tax revenue for that year based on use value of enrolled
5 property as compared to municipal property tax revenue for that year based on
6 fair market value of enrolled property, to zero.

7 (2) The Director of Property Valuation and Review shall determine the
8 amount of the available funds under this section to be paid to each
9 municipality, and a municipality may appeal the Director’s decision in the
10 same manner and under the same procedures as an appeal from a decision of a
11 ~~Board of Civil Authority, as set forth in chapter 131, subchapter 2 of this title~~
12 regional property valuation board, as set forth in section 3421 of this Title.

13 * * *

14 (c) A town aggrieved by the Director’s decision under this section may
15 appeal that decision under the same procedures as an appeal from a decision of
16 ~~the Board of Civil Authority~~ a regional property valuation board, as set forth in
17 section 3421 of this Title.

18 Sec. 26. 32 V.S.A. § 3802a is amended to read:

19 § 3802a. REQUIREMENT TO PROVIDE INSURANCE INFORMATION

20 Before ~~April~~ January 1 of each year, owners of property exempt from
21 taxation under subdivisions 3802(4), (6), (9), (12), and (15) and under

1 subdivisions 5401(10)(D), (F), (G), and (J) of this title shall provide their local
2 assessing officials with information regarding the insurance replacement cost
3 of the exempt property or with a written explanation of why the property is not
4 insured.

5 Sec. 27. 32 V.S.A. § 3850(d) is amended to read:

6 (d) If a dwelling unit is certified as blighted under subsection (b) of this
7 section, the exemption shall take effect on the ~~April~~ January 1 following the
8 certification of the dwelling unit.

9 Sec. 28. 32 V.S.A. § 4001(a) is amended to read:

10 (a) Annually on ~~April~~ January 1, at the expense of the State, the Director
11 shall furnish to the several ~~town~~ municipal clerks and boards of appraisers for
12 unorganized towns and goes inventory forms sufficient in number to meet the
13 requirements of this chapter. Such forms shall be formulated by the Director
14 and, among other things, shall contain suitable interrogatories requiring each
15 taxpayer to furnish therein a brief statement of all of each taxpayer's taxable
16 property, real and personal, and such other information, including income and
17 expense information with respect to any income-producing properties, as will
18 enable the listers or appraisers to appraise such part thereof as is required by
19 law to be by them appraised, and to make up the abstract of individual lists and
20 grand list in the manner prescribed by law.

21 Sec. 29. 32 V.S.A. § 4041 is amended to read:

1 § 4041. EXAMINATION OF PROPERTY; APPRAISAL

2 On ~~April~~ January 1, the listers and assessors shall proceed to take up such
3 inventories and make such personal examination of the property that they are
4 required to appraise as will enable them to appraise it at its fair market value.
5 When a board of listers is of the opinion that expert advice or assistance is
6 needed in making any appraisal required by law, it may, with approval of
7 ~~selectboard~~ the legislative body of the municipality or by vote of the ~~town~~
8 municipality, employ such assistance.

9 Sec. 30. 32 V.S.A. § 4044 is amended to read:

10 § 4044. APPRAISAL OF PERSONALTY ON ~~APRIL~~ JANUARY 1

11 Unless otherwise provided, the taxable personal estate contained in the
12 inventory shall be appraised by the listers at its fair market value on ~~April~~
13 January 1.

14 Sec. 31. 32 V.S.A. § 4045 is amended to read:

15 § 4045. APPRAISAL ON OTHER THAN ~~APRIL~~ JANUARY 1

16 If any business is normally operated for a period less than 12 consecutive
17 months and is not in operation on ~~April~~ January 1, an inventory shall be filed
18 with the listers at least 15 days prior to the anticipated annual suspension of
19 such business and the stock in trade shall be appraised for the period of
20 operation so as to represent an average of values of such property during that
21 period in which the business has been carried on.

1 Sec. 32. 32 V.S.A. § 4052(c) is amended to read:

2 (c) The Director shall establish by rule reasonable qualifications for
3 approval and training requirements, which shall include successful completion
4 of educational and training courses approved by the Director and, in the case of
5 an appraiser hired to do a ~~townwide~~ reappraisal in one or more municipalities,
6 at least one year’s experience with an appraiser who has satisfactorily
7 completed ~~townwide~~ similar reappraisals.

8 Sec. 33. 32 V.S.A. § 4341 is amended to read:

9 § 4341. GENERALLY

10 The several dates fixed by law on or before which: (1) abstracts of
11 individual lists shall be completed and lodged in the town clerk’s office; (2)
12 meetings of listers may be held to hear grievances; (3) hearings upon such
13 grievances shall be closed; (4) meetings of the ~~board of civil authority~~ regional
14 property valuation board shall be held to consider the same; (5) hearings upon
15 such appeal shall be closed; (6) the grand list shall be completed and deposited
16 in the town clerk’s office; (7) listers shall lodge inventories of taxpayers with
17 the town clerk; and (8) abstracts of the grand list shall be filed with the town
18 clerk shall be extended as follows: In towns of fewer than 5,000 inhabitants, 30
19 days; in towns of 5,000 or more inhabitants, 50 days. Nothing contained in
20 this section shall in any manner change the date fixed in a municipal charter

1 whereon any of the aforesaid acts or things are therein required to be done or
2 performed.

3 Sec. 34. 32 V.S.A. § 5401 is amended to read:

4 § 5401. DEFINITIONS

5 As used in this chapter:

6 * * *

7 (5) “Education property tax grand list” means the list of property
8 determined pursuant to section 5404 of this title. When the listed value of real
9 property for school tax purposes is credited by a ~~board of civil authority~~
10 regional property valuation board or a court, that board or court shall make a
11 corresponding credit to the listed value for purposes of taxation under this
12 chapter.

13 * * *

14 (7) “Homestead”:

15 (A) “Homestead” means the principal dwelling and parcel of land
16 surrounding the dwelling, owned and occupied by a resident individual as the
17 individual’s domicile or owned and fully leased on ~~April~~ January 1, provided
18 the property is not leased for more than 182 days out of the calendar year or,
19 for purposes of the renter credit under subsection 6066(b) of this title, is rented
20 and occupied by a resident individual as the individual’s domicile.

21 * * *

1 from the Vermont Housing Finance Agency (VHFA). VHFA shall issue a
2 certificate of exemption upon presentation by the taxpayer of information that
3 VHFA and the Commissioner shall require. A certificate of exemption issued
4 by VHFA under this subsection shall expire upon transfer of the building, upon
5 expiration of the rent restriction, or after 10 years, whichever first occurs;
6 provided, however, that the certificate of exemption may be renewed after 10
7 years and every 10 years thereafter if VHFA finds that the property continues
8 to meet the requirements of this subsection.

9 Sec. 36. 32 V.S.A. § 5406(b) is amended to read:

10 (b) Not later than ~~April~~ January 1 of each year, the Director shall certify to
11 the Secretary of Education the equalized education property value and
12 coefficient of dispersion for the prior year of every municipality of the State.

13 Sec. 37. 32 V.S.A. § 5409(a)(3) is amended to read:

14 (3) In any case of administration under subdivision (2) of this section by
15 the Commissioner of Taxes of education property tax:

16 (A) Sections 3202, 3203, 5868, 5882–5887, and 5891–5895 of this
17 title, as amended, shall apply in the same manner as to income tax.

18 (B) Persons aggrieved by decisions of the listers and assessors may
19 appeal in the manner provided for property tax appeals in ~~chapter 134~~ sections
20 3420 and 3421 of this title, and the Commissioner of Taxes shall have all the
21 powers described in chapter 133 of this title.

1 (C) The Commissioner may abate in whole or in part the statewide
2 education taxes of a taxpayer who has been granted an abatement of municipal
3 taxes under 24 V.S.A. § 1535.

4 Sec. 38. 32 V.S.A. § 5410 is amended to read:

5 § 5410. DECLARATION OF HOMESTEAD

6 (a) A homestead owner shall declare ownership of a homestead for
7 purposes of education property tax.

8 (b) Annually, on or before the due date for filing the Vermont income tax
9 return, without extension, each homestead owner shall, on a form prescribed
10 by the Commissioner, which shall be verified under the pains and penalties of
11 perjury, declare the owner's homestead, if any, as of, ~~or expected to be as of,~~
12 ~~April~~ January 1 of the year in which the declaration is made.

13 (c) In the event that an unsigned but otherwise completed homestead
14 declaration is filed with the declarant's signed State income tax return, the
15 Commissioner may treat such declaration as signed by the declarant.

16 (d) The Commissioner shall provide a list of homesteads in each town to
17 the ~~town~~ municipal listers and assessors by May 15. The listers and assessors
18 shall notify the Commissioner by June 1 of any residences on the
19 Commissioner's list that do not qualify as homesteads. The listers and
20 assessors shall separately identify homesteads in the grand list.

21 * * *

1 (j) A taxpayer may appeal a determination of domicile for purposes of a
2 homestead declaration or an assessment of fraud penalty under this section to
3 the Commissioner in the same manner as an appeal under chapter 151 of this
4 title. A taxpayer may appeal an assessment of any other penalty under this
5 section to the listers within ~~44~~ 30 days after the date of mailing of notice of the
6 penalty, and from the listers and assessors to ~~the~~ a regional property valuation
7 board ~~board of civil authority~~, and thereafter to the Commissioner and the
8 courts, in the same manner as an appraisal appeal under ~~chapter 134~~ sections
9 3420 and 3421 of this title. The legislative body of a municipality shall have
10 authority in cases of hardship to abate all or any portion of a penalty
11 appealable to the listers under this section and any tax, penalty, and interest
12 arising out of a corrected property classification under this section, and shall
13 state in detail in writing the reasons for its grant or denial of the requested
14 abatement. The legislative body may delegate this abatement authority to the
15 board of civil authority or the board of abatement for the municipality.
16 Requests for abatement shall be made to the municipal treasurer or other
17 person designated to collect current taxes, and that person shall forward all
18 requests, with that person's recommendation, to the body authorized to grant or
19 deny abatement.

20 * * *

21 Sec. 39. 24 V.S.A. § 1408 is amended to read:

1 § 1408. SUPERVISOR; GENERAL DUTIES

2 The supervisor shall act as a selectperson in matters of road encroachment,
3 planning, and related bylaws, as school director and truant officer, as
4 constable, as collector of taxes, as town clerk in the matter of licensing dogs,
5 and as town clerk ~~and board of civil authority~~ in the matter of tax appeals from
6 the decisions of the board of appraisers, provided that the regional property
7 valuation board shall hear such appeals pursuant to 32 V.S.A. § 3420.

8 * * * Effective Dates * * *

9 Sec. 40. EFFECTIVE DATES

10 This act shall take effect on January 1, 2030, except Secs. 8 (transition
11 provisions), 9 (stakeholder working group), 10 (conforming changes report)
12 shall take effect on passage.